

ELST BSWF.

... § 253 I 1 HGB

AK

MLK

oFL EMDRENE OSEIBSF-

ERSTERLNUZ

AKTIVSARE

§ 255 I HGB

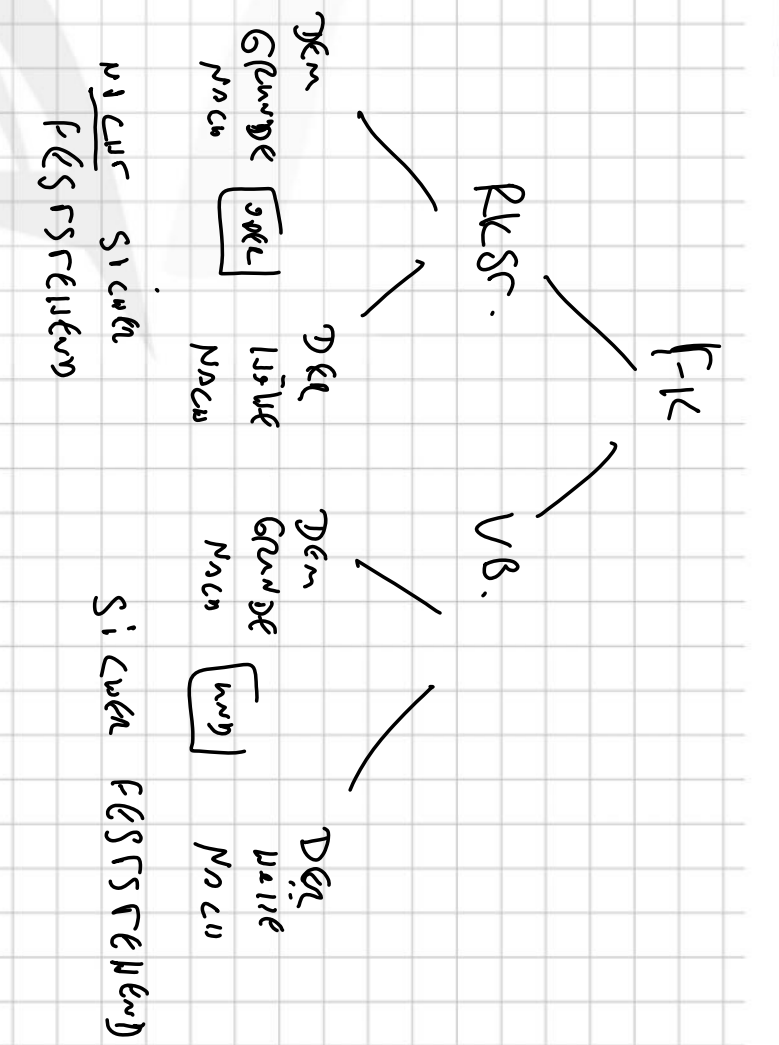
§ 255 II HGB

EK

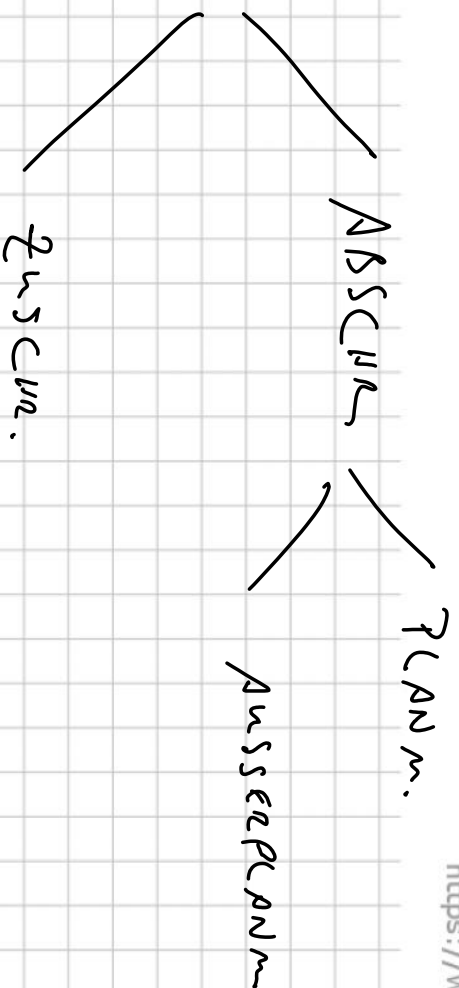
PASSIVSARE

... N. V. K. B. n. E. B. § 253 I 2,

FK VERB. ... ERFÜLLUNGSGESTRAC — " 1. HS



FACHLEHRE



1 a)

	Abschwe.	zusätzliche PLANN...	EBW
1 (2016) 1	33.000 = 229.000 · $\frac{1}{5} \cdot \frac{2}{12}$	—	187.900
2 (2017) 2	44.000	3.000	143.000 (verl. in Wert)
3 (2018) 3	43.076,92	—	96.923,08
4 (2019) 4	—	—	53.846,16
5 (2020) 5	—	—	19.769,23
6 (2021) 6	19.769,23	—	0

§ 253 I 1 iVm § 255 I

$$\begin{aligned}
 AK &= \text{ANSCW. Preis (Netto)} \\
 &\quad - \text{— " — Minderungen} \\
 &\quad + \text{ANSCW. Nebenk.} \\
 &\quad + \text{NACHTRÄGIC. AK.}
 \end{aligned}$$

$$\begin{aligned}
 &= \frac{288900}{1,19} + 20000 \\
 &= \underline{\underline{229.000 \text{ €}}}
 \end{aligned}$$

1) MASCHINE ...  $A_v$  (Satz II HGS)

$\Rightarrow$  Gemindertes NWP § 253 III 3 AltES HGS  
S... Neues HGS  
HGS

$\Rightarrow$  a) Pflicht zur Vorname Ausserpramm. AS  
N) versst da u u u